

ARC Cancer Support Centres

Annual Report
for 2021



ARC Cancer Support Centres

Directors' Report and Financial Statements for the year ended 31 December 2021

65 Eccles Street, Dublin 7

557/559 South Circular Road, Dublin 8

Lowell House, 23 Herbert Ave, Dublin 4

Registered charity no. 20028428

Charity No. CHY 10857

Company Number: 505230

Chairperson Statement

A year on from penning my first Chair statement for ARC's annual report, I am hopeful that we are finally returning towards 'normality'.

January 2021 got off to a bleak start as our country faced into another lockdown in response to soaring Covid-19 infection. For many and especially cancer patients, this was the most severe period of isolation and despondency since the Covid-19 Pandemic began. Anxiety and uncertainty were at heightened levels as the freedoms, relaxed restrictions, and renewed hope we had briefly enjoyed towards the end of 2020 were cruelly snatched from our grasp.

Our purpose at ARC had never been so clear and our supports never so vital to those whom we serve. Whilst disappointed that our hopes of reopening our physical centres in January 2021 were curtailed, we were by now in familiar territory and well placed to continue to support our clients through the strong remote offering developed during 2020. A very broad range of remote services and support, so new to ARC a year beforehand, played a hugely important part in the lives of people experiencing cancer during these unimaginably difficulty days.

Undeterred by the set-back of a further lockdown, we more than doubled our counselling capacity to meet the growing need for psychological and emotional support and provided access to community and social engagement through our group wellbeing classes, courses and support groups. More and more clients found their way to the respite ARC offers and I am so proud of the ARC Volunteers, Staff and Therapists who rallied together to meet their needs in new and innovative ways.

The physical doors of ARC finally opened again in June, and we found ourselves in new territory once more, offering a blended service for the first time. We welcomed clients back in our centres for one-to-one supports, whilst continuing to support our groups safely online. More innovation followed when in the Autumn, thanks to the generous support of the Community Foundation Toy Show Appeal grant, our clients welcomed access to a comprehensive new offering of Family supports including child and adolescent psychotherapy. As a result of this development, for the first time in our history we are now able to offer therapy and support to Children and families impacted by Childhood cancer.

The board of ARC is humbled by all that the staff, volunteers and therapists have achieved in the face of extraordinary adversity over the past two years. Our team has worked unbelievably hard and has continually found new ways to meet our clients' evolving needs. Volunteers are the backbone of ARC Cancer Support Centres and have helped us to keep the ARC flag flying at full mast over these challenging times. Many of our long-serving volunteer roles were paused while our drop-in centres were closed, and physical fundraising events were cancelled. Yet more than 30 volunteers have contributed enormously to delivering ARC's services this year, supporting clients by phone, online and in-house and helping us navigate through changing and challenging times.

I would also like to acknowledge my fellow board members, who are volunteers also, and whose professional experience, leadership and support is invaluable to the charity's governance and oversight. I am also immensely grateful to all of ARC's donors for their unwavering generous support through a period when many of our physical events were curtailed.

2021 ended on a heart-breaking personal note for the ARC family as we sadly said goodbye to our treasured colleague and friend Mairead Mangan, Head of Fundraising and Communications, who lost her own battle with cancer in December. However, Mairead has left an indelible mark of enthusiasm, determination and passion for progress in her wake. Mairead transferred a wealth of knowledge and passion to her team and I already see their energy and steadfast determination to keep Mairead's outstanding work for ARC alive and continuing.

2021 was another year that saw the ARC family grow stronger and better equipped than ever to deal with a rapidly increasing demand for ARC's services, as we hopefully emerge into a more positive phase for society and public health in 2022.



ORLA MCMAHON

Chairperson



Directors' Report

The directors are delighted to present their Annual Report, combining the Directors' Report and the Audited Financial Statements for the year ended 31 December 2021.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014. We have also implemented the recommendations contained in the Statement of Recommended Practice Charities ("SORP," effective January 2015) where relevant in these financial statements.

Principal Risks and Uncertainties

ARC Cancer Support Centres (ARC) actively manages its principal risks. A risk register is maintained by the management team which identifies key risks and the controls that have been put in place to mitigate and manage these risks. All financial, reputational, operational and other risks are monitored on an ongoing basis and presented to the Corporate Governance and Risk Committee and board meetings where necessary. A detailed risk review is conducted twice yearly by the Corporate Governance and Risk Committee.

In 2021, COVID-19 remained a significant risk to the operation of ARC's services and the health and safety of its team of staff, therapists and volunteers. To mitigate this risk, ARC ensured compliance with public health advice and National Cancer Control Programme (NCCP) guidelines. Relevant training was provided to staff, therapists and volunteers and centres were carefully managed.

Principal Risks and Uncertainties

Staff attrition in a small team, whether volunteers or employees and the resulting impact on services as well as the skill, experience or income loss was also considered and some steps were taken to help mitigate this.

In common with other charities whose principal source of income is fundraising, the company must maintain and develop its income sources to ensure continued supply of services. Finances, income sources and grant opportunities were managed and monitored closely by the Finance and Audit and Fundraising and Communications Committees and reported at each board meeting. Fundraising events and campaigns continued in different ways in line with government guidelines. Thankfully, ARC did not experience any significant loss of income.

With regard to financial transactions and personal information, there are strong systems of internal controls and procedures surrounding these areas. The controls ensure compliance with legislation and regulations, provide for effective and efficient use of resources, including staff and volunteers, and safeguard the integrity of financial and personal information. ARC continually reviews and improves all controls as part of normal operational activities and risk management.

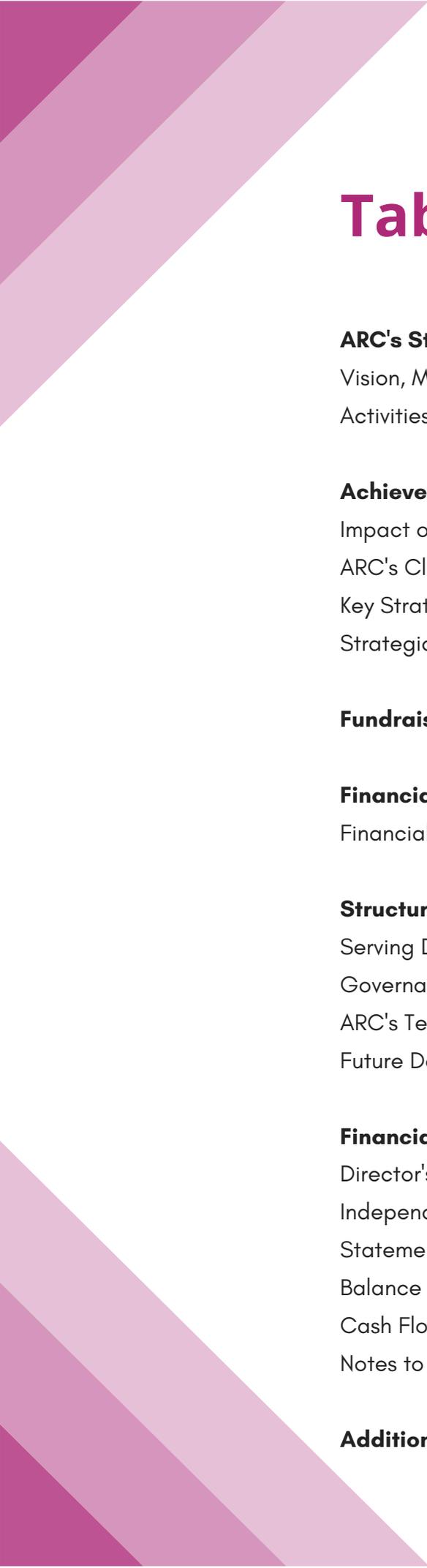


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ARC's Story

ARC's main object, as set out in its constitution, is to benefit the community through the provision of counselling, support and complementary therapies to people in Ireland who are affected by cancer, including cancer patients, family members, friends and carers. ARC offers men and women affected by cancer and their loved ones the support they need to enhance their coping skills and improve their quality of life during their cancer journey.

Our services are confidential, professional, caring, and free of charge. Whether clients have been recently diagnosed, are in treatment, finished treatment, or caring for a loved one with the disease, ARC Cancer Support Centres offers various therapies and services to help, support and resource them through this challenging and difficult time. Our supports include survivorship programmes, complementary therapies and counselling services.



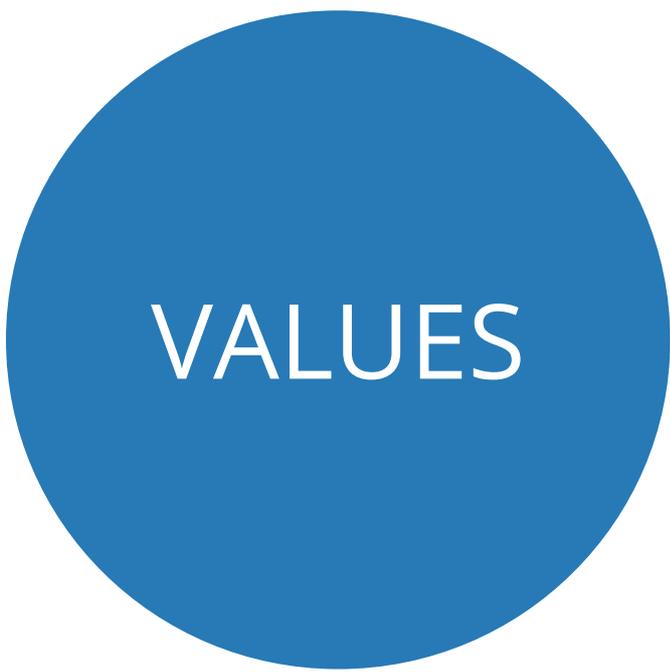
Due to the Covid-19 global pandemic and associated public health closures, our centres on Eccles Street, South Circular Road and Herbert Avenue remained closed between January and June 2021 (having closed in March 2020). During this time we continued to offer practical and emotional support, classes, events and counselling services remotely, as we had done throughout the pandemic in 2020. Our centres reopened on a three day per week basis from June 22nd - offering drop-in appointments, face-to-face counselling and acupuncture on Tuesdays, Wednesdays and Thursdays. All group supports continued to be offered remotely throughout 2021 and counselling could be accessed either remotely or in our three centres.



Vision, Mission, Values

ARC's mission is to provide psychological, emotional, educational, and practical support to people with cancer and those who care for them, through a warm, welcoming, and client-centred approach and to ensure that everyone in Ireland is aware of, and able to access, these services.

Our core values underpin our mission, guide our behaviour and our decision making, and unify the organisation. These core values are:



VALUES

- **Empathy**
- **Confidentiality**
- **Support**
- **Empowerment**



Empathy

We feel what the client sitting with us feels. We understand their experiences and emotions and offer unconditional compassion and empathy.

Confidentiality

Confidentiality is of utmost importance to us, as it establishes trust and creates a safe environment for clients to talk freely. We respect that all clients and members of ARC are entitled to privacy and have a strict Confidentiality Policy in place, in accordance with the Data Protection Act

Support

Because of a cancer diagnosis, many people feel fear, panic, isolation, and sadness. ARC provides emotional support and a sensitive, understanding approach to help individuals accept and deal with their difficulties, their illness, or the cancer diagnosis of a loved one.

Empowerment

The cancer journey can be painful and difficult, but we aim to empower cancer survivors and their loved ones to take an active role in looking after their own physical, mental, and emotional well-being, to build confidence to face the challenges ahead, and to feel hopeful rather than helpless.

Activities

Our key support programmes and activities for delivered remotely throughout 2021 included:

Telephone Support Line

Remote one-to-one adult counselling

Peer Support Cuppa Calls

Support Groups

- Breast Cancer Support Group
- Prostate Cancer Support Group
- Myeloma Support Group
- Stoma Support Group
- Secondary Cancer Support Group
- Men's Cancer Support Group
- Family & Carer's Support Group
- Family Bereavement Support Group
- Parenting Through Cancer Support Group



Weekly Wellbeing Classes

- Mindfulness
- Stress Management
- Relaxation
- Mindful Sound Meditation
- Yoga
- Yogalates
- Chair Yoga
- Pilates

After centres opened from 22nd June we also offered face to face appointments for:

- Drop-In Centre Visits by appointment
- Adult Counselling
- Child Play and Art Therapy
- Adolescent Therapy
- Complementary Therapy - Acupuncture



Survivorship Programmes

- Cancer Thrive and Survive: 6-week programme
- Living Well with Prostate Cancer: 6-week programme
- CLIMB for Children: 6-week programme
- Cancer Rehab Exercise for Men: 4-week exercise programme, in conjunction with St James's Hospital
- Wellbeing Action Planning for Carers: 4-week programme
- Wellbeing Action Planning for People with Cancer: 4-week programme
- Developing Resilience in Uncertain Times: 4-week programme
- Carers' Stress Management: 4-week programme

Workshops and Talks

- Talking to Children about Cancer
- Facial Reflexology
- Reflexology Through the Hands
- Back to Work
- Nutrition and Cancer
- Coping with Fatigue
- Immunotherapy and Cancer
- Clinical Trials
- Cancer Associated Thrombosis
- Memory Book Workshop
- The Science Behind Cancer Treatments
- Exploring Anxiety
- Intimacy and Sexuality
- All about Sleep
- Living with Lymphedema
- Look Good Feel Better
- Feel More Like Yourself with Boots No. 7





Achievements & Performance

Undoubtedly our greatest achievements during 2021 were:

- Safely reopening all of our centres for three days a week from June 22nd for acupuncture, drop-in appointments and face-to-face counselling, adhering meticulously to all public health guidelines
- Continuing to provide a robust portfolio of remote services alongside face to face services post centre re-opening
- Introduction of Child and Adolescent Therapy and Family Supports

'ARC has been incredible in helping me navigate my way through this new world after a cancer diagnosis. There are hard days every so often whether it's a cancer scare or awaiting the results of CT scans/ bloods. But knowing that ARC will always be there for me makes those days so much easier. I can hop onto the men's support group...If it's particularly bad I can send my counsellor a message to arrange an appointment...The services ARC offers are just so incredibly diverse and helpful and I know I would be lost without them.'

Impact of Covid-19

As the widespread impact of the Covid-19 pandemic continued into its second year, with full societal lockdowns until late April, the support ARC provides to those with cancer and their loved ones was needed more than ever.

In line with public health guidelines, our centres remained closed until June 21st and all services continued remotely. Access to supports from home and hospital continued to be welcomed by our clients and we experienced increased demand and engagement with our supports during 2021, building on our success in 2020. Demand for counselling services increased exponentially and ongoing fear/isolation, and delayed treatment and diagnosis were key contributors.

On June 22nd we reopened our three centres on a three-day week basis for one-to-one appointments only, adhering to the following recommended safety measures:

- **Centres were open at reduced capacity for one-to-one appointments only, all group activity remained remote**
- **Public health and NCCP guidelines regarding contact tracing, vaccination, health-screening, social distance, mask wearing, hand hygiene and regular cleaning for infection control were observed fully**
- **All staff, volunteers, therapists, clients and contractors entering the building were required to be fully vaccinated and show evidence of vaccination**

Where possible clients were encouraged to access Services remotely.

A Year in Numbers



10,086

Attendances at our Group Activities, e.g.
Talks/Workshops/Support Groups



4,392

Counselling Sessions



535

Touch Therapy Appointments
(from June 22nd 2021)



3,200

Calls



293

Child Therapy Appointments
(from July 2021)

90%

of clients feel less alone and isolated
(under the Wellbeing & Psychological
Functioning Metric) after completing our
mindfulness programme

"Thank you to everyone at ARC - for being the essence of human compassion, for giving me a sense of sanity in a world that had fallen apart"

Catherine, Dublin

91%

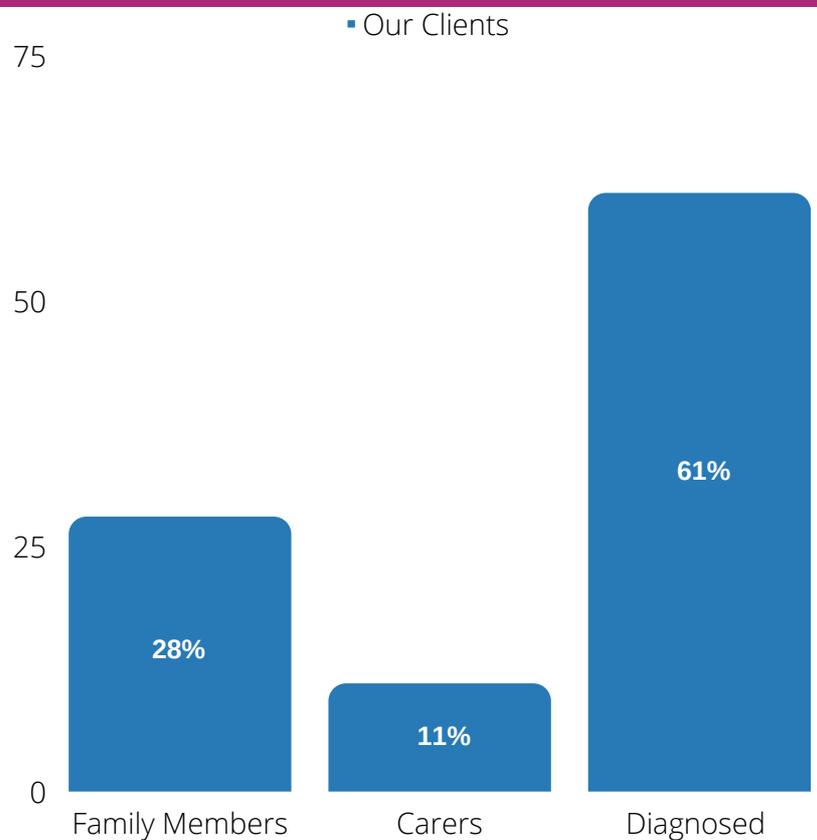
of clients feel they can cope better
with their circumstances following
engagement with our Counselling
service

"ARC is the best thing I have ever experienced. All during lockdown it has kept me sane. Without it, I know I would be in the depths of depression. I am deeply grateful for their support"

Helen, ARC Client

ARC's Clients

- 1,261 people registered for the first time in 2021:
 - 24%
 - 76% women
- 61% of new clients registering had a cancer diagnosis, 28% were family members, and 11% were carers
- 1,591 clients were supported in total during all in 2021



"We have been blessed to have the support from ARC in South Circular Road for the last 4 years...I came in and will never forget the way I was looked after...We really appreciate the work that you do and have done, so thank you"

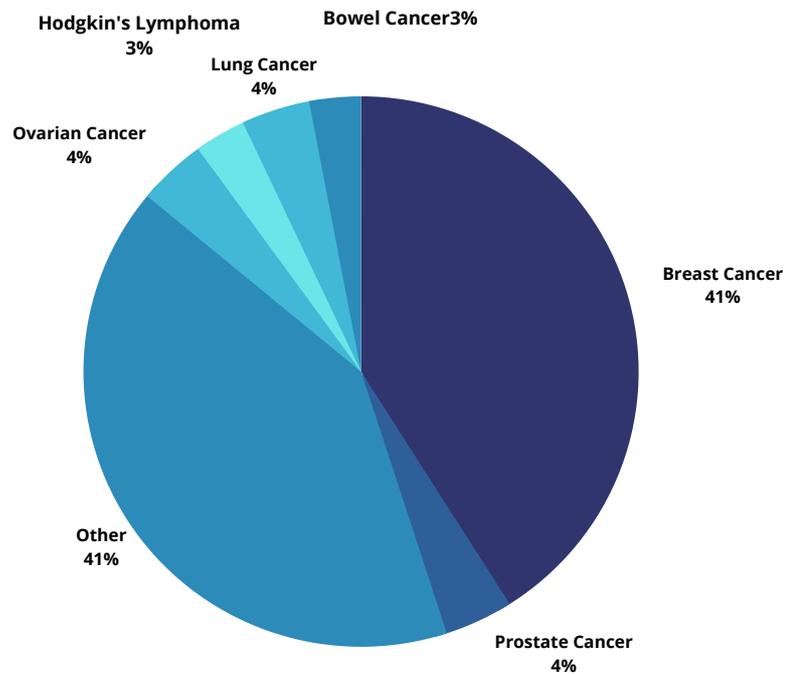
Siobhan Tighe, ARC Client



Registration by Cancer Type

Of those clients registering in 2021 who had a cancer diagnosis

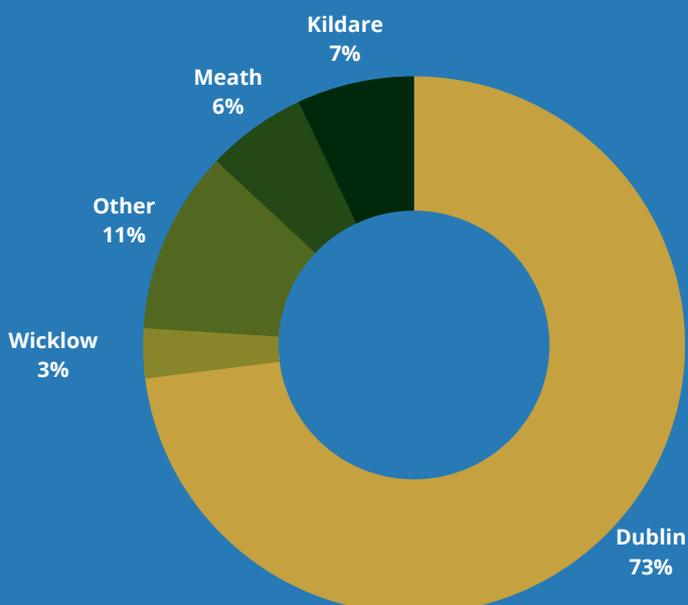
- 41% had breast cancer
- 4% had prostate cancer
- 3% had bowel cancer
- 4% had ovarian cancer
- 3% had Hodgkin's Lymphoma
- 4% had Lung Cancer
- 41% had other cancer types



Geographical Spread of Clients in 2021

There was an increase in both registration and participation of clients outside Dublin in 2021 compared with 2020

-27% of new clients who registered in 2021 live outside Dublin, versus 25% in 2020



Key Strategic Objectives Achieved in 2021

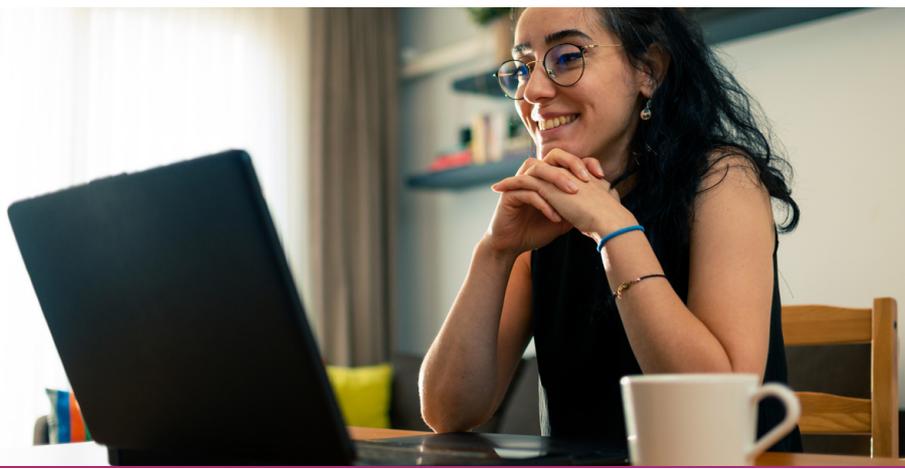
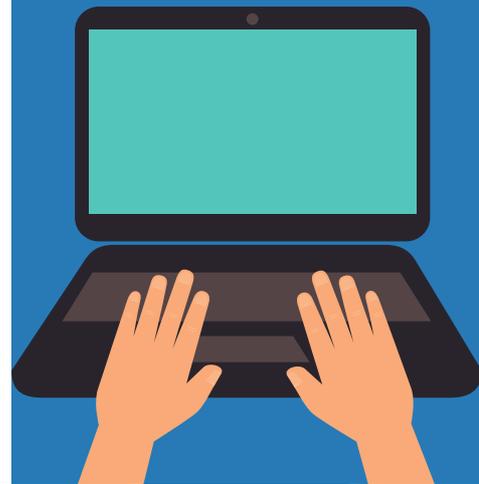
The Covid-19 pandemic significantly impacted ARC's operational model from early March 2020, when we moved to a fully remote service delivery model in response to the Covid-19 Pandemic and lockdowns. Ongoing disruption due to the public health emergency forced us to keep our centres closed until mid-2021 and our objectives for the year were revised accordingly.

Reopening our three centres

Our main priority for 2021 became to safely reopen our centres after 15-months of forced closure, whilst continuing to support clients remotely. We successfully and safely reopened our three centres from June 22nd 2021 for drop-in appointments, face-to-face counselling appointments and acupuncture. All group supports continued to operate remotely via Zoom. We also continued to offer counselling via telephone or Zoom.

Launch of new Family Supports including Child and Adolescent Therapy

2021 saw the launch of our new family supports, extending our portfolio of services to include therapy for children with



zoom



a cancer diagnosis and their siblings, and children whose parents have a cancer diagnosis. These new services were introduced in recognition of the significant impact a cancer diagnosis can have on children and the family, and to bridge a gap in supports available to client this group. We are extremely grateful to the 2020 Toy Show appeal and Community Foundation of Ireland for their grant support for this initiative. ARC featured on the Late Late Show in November 2021, showcasing how the funding had supported young families and children impacted by cancer.

New supports included:

- Age and developmentally appropriate Child & Adolescent Therapy, including art, play and creative/talk therapy
- Family & Carer monthly support group
- Family Bereavement monthly support group
- Parenting through cancer monthly support group
- Parenting through bereavement monthly support group
- ARC delivered our first remote CLIMB Programme for children aged 5 - 11 who had a significant adult in their lives with a cancer diagnosis. We were the first cancer support centre to pilot delivery of this programme online





Ruby

“Ruby was diagnosed with lymphoma in December 2020. It’s hard to put into words how it affected us as a family; devastation, unbelievable fear like we’ve never felt before and a huge sense of helplessness. Adrian and I talked a lot about how we would tell our sons Jack (13) and Alex (10). We decided to be as honest as possible. We answered all their questions and told them we’d get the answers we didn’t have. They never walked into a sudden stop in conversation or were left out of discussions. They needed to be included. It was the hardest thing we’ve ever had to do, but we have never and will never give up.

Thankfully Ruby is now through treatment and is cancer free. The aftermath of cancer has been really hard. We found ourselves struggling with daily life, especially Ruby. As we got closer to school starting back, I noticed a change. She became clingier and would rarely let me out of her sight.

That’s when I knew she needed help, someone independent, outside the family she could offload on to. I thought she was afraid of upsetting me if she talked about her feelings. We were put in touch with ARC through the childhood cancer foundation. Ruby does art therapy; it so suits her! She is loving it and gets excited about it every week.

I have noticed a difference in Ruby since therapy started. Little bits of her old self are coming through, her independent streak is returning slowly and it's great to see! I don't know how I'll ever be able to thank ARC enough, they are helping us rebuild as a family. I would have no hesitation recommending ARC to anyone who needs that bit of extra help. We all need it sometimes and thank god ARC are there."

Liz English, ARC Client



Strategic Priorities For The Year Ahead

Priorities for the year ahead are likely to continue to be influenced by Pandemic restrictions but our aims include:

Moving towards full reopening of our three and reintroduction of groups activities in-house

Delivering a client-led fully blended service, allowing clients to choose between accessing supports both in-house and remotely

Undertaking a full client service evaluation to monitor the quality and impact of our services on client wellbeing and to inform ongoing needs and service developments

Delivering a more tailored and proactive approach to client care through the rollout of client support coordinators to guide clients through their journey with ARC via calls, care-plans and practical advice

Diversifying and strengthening income streams to ensure a stable economic future

Building awareness of ARC through social media, leaflets and relationships in the community, so that more individuals on their cancer journey are aware of our services to support them

Continuing optimisation of our systems and processes to facilitate continued adherence to compliance with best practices in good governance

We are determined to continue to meet the emotional, psychological and practical needs of people with cancer and their families during their most challenging times, and to fully honour the generous support our much-valued supporters.

Fundraising Activity & Performance

Fundraising underpins our objectives to deliver our psychological, emotional, educational, and practical support services to people affected by cancer and their families, free of charge. That is why our supporters and volunteers are so special to us. To continue to accomplish our objectives, it is essential that we continue to invest in new campaigns and initiatives to protect our future income and continue to explore ways to improve our supporters' and volunteers' experience of giving.

Due to the ongoing restrictions caused by the Covid-19 pandemic, ARC continued to follow government guidelines and health care advice which meant our ability to raise charitable income was severely curtailed. Our large scale and face-to-face fundraising events were indefinitely postponed or cancelled and the funds required to provide our services were in jeopardy as a result.

All fundraising plans for 2021 had to be completely rewritten. Following on from the digital success achieved in 2020, ARC continued to roll out innovative online fundraising events to minimise the impact of Covid-19 on our fundraising income.



One such event was our Art for ARC auction. We received over 250 pieces of art donated by 160 incredibly generous artists from around the country – and further afield! The online auction which took place in May raised an incredible €60,000 in 2021, which is up by 69% on 2020. Throughout 2021, almost all active challenges were cancelled.

However, this didn't stop our supporters taking up challenges in their own area. As restrictions continued, we asked our supporters to take part in a virtual Sea Swim Challenge which raised over €55,000. ARC supporters took to the sea whether it was sunny, cold, raining or hailing. Our sea swim challenge was also taken on by an inspiring 4-man team who swam from Dover to France!

2021 also saw the return of Dip in the Nip, our first face-to-face event for nearly 18 months. Over 50 ARC supporters took part and laid it all bare for ARC, at a secret location, in the early hours of a Sunday morning in July raising an amazing €18,500.

Complementing our ARC campaigns were the amazing individuals and community groups who organised a wide range of fun and impactful community events such as:

- Community fun day
- Pink Hair
- Head Shaves
- Running challenges



Community fundraising events accounted for over 34% of fundraising income in 2021. Not only do these events contribute to reaching our fundraising goals and targets, but they also build a sense of community spirit and help us raise awareness of ARC's services in the general public.

We are also very grateful for the significant pro bono support we received during the year to the approximate value of €238,000 from the following activities:

- Donations of artwork for our ART for ARC auction
- The transfer of professional expertise
- Media and advertising
- Photography
- Donations of merchandise for events
- Volunteering
- Digital marketing

ARC is truly grateful for the support of our donors as it enables us to defray the costs of delivering our services and running campaigns and events.

Not only were individuals generous with their time, ARC benefitted from the continued support and generosity of corporate entities including:

- Arthur Cox Solicitors
- Kingspan Ireland
- The Community Foundation for Ireland
- RTE Toy Show Appeal
- Irish Cancer Society

Ashley Coffey – Breast Cancer Survivor

"I remember the Christmas decorations going up in the Mater Private with a toddler on my knee, hearing the words "cancer" as a young mother, it was the furthest thing on my mind. With no family history and little knowledge of what was ahead autopilot kicked in. My initial fears were not seeing my boy's milestones and as much as family and friends were around I needed people familiar with cancer for support. It was a very tough time and luckily, I became aware of ARC Cancer Support Centres it was located beside the Mater Hospital. The oasis of calm that greets you is amazing. The whole community there just embrace you. From your first cuppa you know you can breathe, rest, relax and cry if needed."

ARC Client



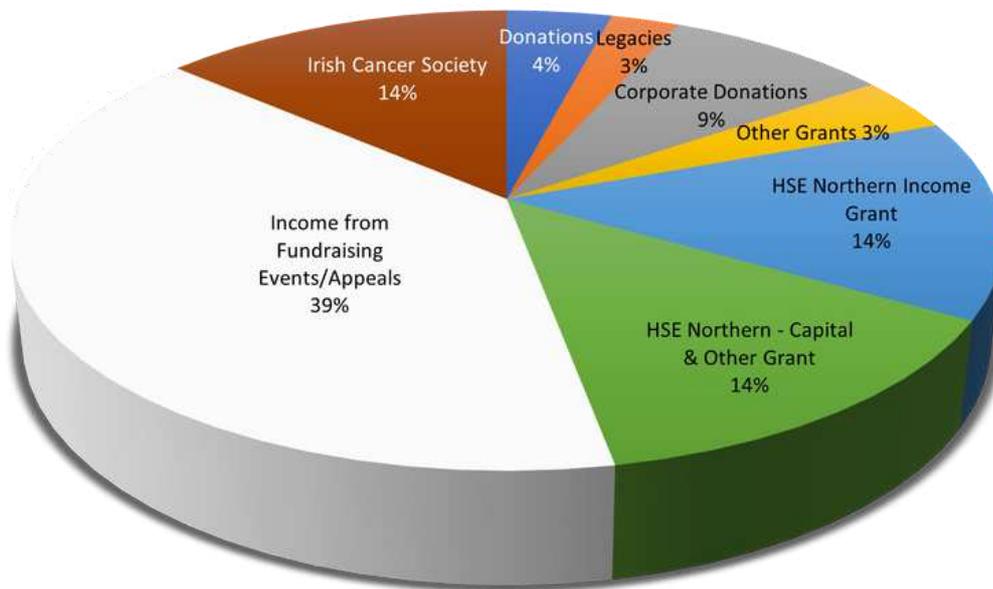
Financial Review

In 2021, income was €1,325,341 against expenditure of €1,072,602 for the same period, resulting in a surplus of €252,029 for the year. This compares to a surplus of €509,776 in 2020.

In 2021 the cost of generating funds increased by €57,516 in line with changes to the fundraising mix and the cost of operating ARC's centres increased by €317,833 in line with in-house services opening up again and increased demand.

ARC was once again very grateful to receive a grant from the HSE Northern Area for €185,531 to fund the delivery of services in ARC's Eccles Street Centre.

Income 2021



- Donations
- Legacies
- Corporate Donations
- Other Grants
- HSE Northern Income Grant
- HSE Northern - Capital & Other Grant
- Income from Fundraising Events/Appeals
- Irish Cancer Society

This grant amounted to 14% of ARC's income for 2021. The HSE Northern Area awarded ARC an additional grant totalling €182,299 (14% of ARC's income in 2021). In total, income from the HSE Northern Area amounted to 28% of the total income.

As anticipated, many of the larger, long standing fundraising events did not materialise in 2021 due to the pandemic. Nevertheless, the team worked tirelessly to raise these funds and ARC's diverse income streams were very successful. ARC received €255,015 in donations, corporate donations, other grants and legacies (19% of income) and 14% (€180,000) from the Irish Cancer Society. Income from ARC-managed fundraising events and campaigns was €520,311 accounting for 39% of income.

In 2020, ARC was successful in securing a grant for €164,450 from the Government's Covid-19 Stability Fund which was aimed at addressing income shortfalls in the charity sector due to the pandemic. The majority of this, €116,723 was spent in 2020 and the remainder, €47,727, was spent before June 2021.

ARC is reliant on a diverse combination of fundraising income through organised events, the generosity of the public and...



...corporate benefactors and grant aid to fund its activities throughout the year. Cash reserves in the company tend to be at their highest in December each year as the receipt of fundraising income peaks in the final quarter.

Cash reserves at the end of 2020 were €1,406,534, and increased by €274,689 in 2021 to €1,681,143.



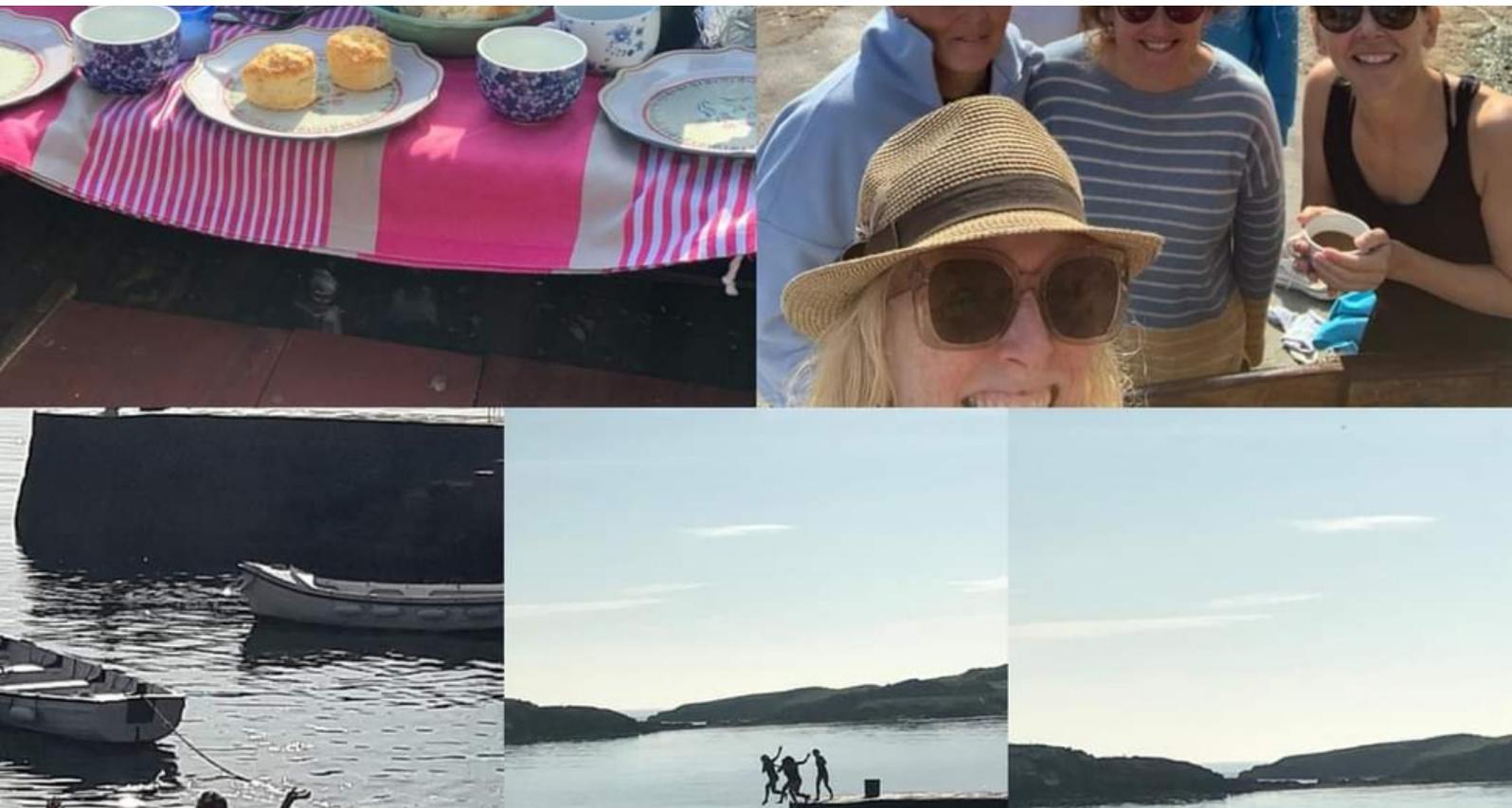
Financial Reserve

While the Directors welcome the outcome of €252,739, they urge a degree of caution as some of this can be explained by the 'once off' capital grant payments by the HSE of €182,299.

The demand for services has increased dramatically since the ending of Covid 19 restrictions. This was initially felt in the second half of 2021 but has accelerated in 2022. Given that fundraising income is likely to recover at a slower rate than service delivery costs, ARC expects to incur a loss in 2022. The directors are satisfied that reserves are more than adequate to cover any expected loss.

The Board considers it prudent at all times to hold reserves in readily realisable form equal to at least six months of operating costs to allow ARC to continue its activities during a period of unforeseen difficulties. This has been achieved.

In addition, ARC has experienced accommodation pressures at its centres, particularly at Lowell House. It is anticipated that significant Capital Expenditure on additional accommodation will be required in the foreseeable future to meet service demands. Unrestricted funds have been retained to help finance this expansion.



Structure, Governance & Management

In 26 November 2016, ARC Cancer Support Limited, with the approval of the Registrar of Companies, changed its name and is now incorporated under the name ARC Cancer Support Centres. ARC also amended its constitution to reflect this name change in accordance with the Companies Act 2014.

ARC Cancer Support Centres (ARC) is a charitable organisation and a company limited by guarantee with a voluntary board of directors. The company is governed by a Constitution in accordance with the Companies Act 2014. The directors and company secretary serve in a voluntary capacity. The Board is made up of experienced members drawn from a variety of sectors, including oncology, general practice, legal affairs, marketing, human resources and finance whose skills and expertise help ARC to maximise its potential and who steer the CEO and management team in matters of governance and strategy.



List of Serving Directors for the Year 2021

Dr Vincent Joseph Carroll (Chairman resigned 1 September 2021)

Patrick Cafferky

Barbara Cosgrave

Dr Damian Jennings

Gerard Keating

Ian Martin

Orla McMahon (appointed Chairperson 29 Sept 2021)

Simon O'Flaherty

Dermot Ryan

Dr Karen Cadoo (appointed 15 December 2021)

In accordance with the Articles of Association, one-third of the Directors retire by rotation annually and, being eligible may offer themselves for re-election.



Governance

The board has overall responsibility to ensure that the governance of the charity is in line with best practice and that all operational functions meet all requirements under current legislation, charitable and company law, and health and safety standards. Responsibility for the day-to-day management is delegated by the Board to the CEO, who is supported by staff, therapists, and volunteers. The board has six committees that met in 2021 as necessary.

- **Finance & Audit**
- **Services**
- **Strategy**
- **Talent Management**
- **Fundraising & Communication**
- **Corporate Governance & Risk**

ARC's reputation relies on strong governance and transparency ensuring full compliance with the Charities Regulatory standards. We completed the process of full compliance with the Charities Regulator's Governance Code in early 2021. This entailed updating a number of existing policies and procedures and a full review of all governance requirements including the Fundraising Guidelines and the Financial Control Guidelines. As a result, ARC has achieved the highest standards of governance including Charities Institute Ireland's Triple Lock of Good Governance.

The Board of Directors typically meets six or more times a year and met during 2021 on the following dates:

- 27th January
- 24th February
- 10th March
- 21st April
- 23rd June
- 29th September
- 3rd November
- 5th December

The AGM was held on the 14th of October 2021.



ARC's Team of 2021



January - June 2021 (Pre-Centres Reopening)



June - December 2021 (Post-Centres Reopening)



As outlined in the above diagrams, ARC relies significantly on volunteers to help provide some services to clients. Their work is invaluable and is enormously appreciated by the ARC team and by the clients they support. Were ARC to pay for these services, its expenditure would have risen by an additional €170,000 or more.

In December our beloved colleague and friend Mairead Mangan, Head of Fundraising and Communications, passed away and she is sorely missed.



Political Donations

ARC made no political contributions or donations during the year.

Statement on Relevant Audit Information

The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of any such information. So far as the directors are aware, there is no further relevant information of which the statutory auditors are unaware.

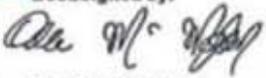
Post-Balance Sheet Events

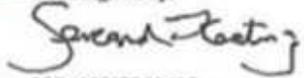
The auditors, Somers Murphy & Earl Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 65 Eccles Street, Dublin 7.

Approved by the Board of Directors on 7/07/22 and signed on its behalf by:

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Future Developments

“After some of the longest Covid-19 restrictions in Europe, Ireland is looking to 2022 and the removal of restrictions and public health measures with optimism, but we are not out of the woods yet. Priorities for the year ahead are likely to continue to be influenced by pandemic restrictions but our objectives, in line with our Strategic Plan 2021-2023, include:

- Moving towards full reopening of our three centres and reintroduction of groups activities in-house*
- Delivering a client-led fully blended service, allowing clients to choose between accessing supports both in-house and remotely*
- Undertaking a full client service evaluation to monitor the quality and impact of our services on client wellbeing and to inform ongoing needs and service developments*
- Delivering a more tailored and proactive approach to client care through the rollout of client support coordinators to guide clients through their journey with ARC via calls, care-plans and practical advice*
- Diversifying and strengthening income streams to ensure a stable economic future*
- Building awareness of ARC through social media, leaflets and relationships in the community, so that more individuals on their cancer journey are aware of our services to support them*

-
- *Raise adequate funding from statutory and non-statutory sources, individuals, communities and corporations to meet or exceed the financial targets required to deliver our quality service*
 - *Continuing to provide support, training and supervision as needed to our broad team*
 - *Continuing optimisation of our systems and processes to facilitate continued*
 - *adherence to compliance with best practices in good governance*

We are determined to continue to meet the emotional, psychological and practical needs of people with cancer and their families during their most challenging times, and to fully honour the generous support of our much-valued supporters."

Deirdre Grant, CEO





Financial Statements

ARC Cancer Support Centres DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Directors on 14 July 2022 and signed on its behalf by:


Orla McMahon


Gerard Keating

INDEPENDENT AUDITOR'S REPORT

to the Members of ARC Cancer Support Centres

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of ARC Cancer Support Centres for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of ARC Cancer Support Centres

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

The directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf>. The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Brian Murphy
for and on behalf of
SOMERS MURPHY & EARL LIMITED
Chartered Accountants and Registered Auditors
46 Upper Mount Street
Dublin 2
Ireland
2/2/22

ARC Cancer Support Centres STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Incoming Resources							
Voluntary Income	5.1	206,376	48,639	255,015	304,874	53,291	358,165
Charitable activities							
- Grants from governments and other co-funders	5.2	-	547,830	547,830	-	487,338	487,338
Activities for generating funds	5.3	520,311	-	520,311	358,332	-	358,332
Other income	5.4	2,185	-	2,185	3,194	-	3,194
Total incoming resources		728,872	596,469	1,325,341	666,400	540,629	1,207,029
Resources Expended							
Raising funds	6.1	250,691	-	250,691	193,175	-	193,175
Charitable activities	6.2	292,721	529,190	821,911	33,280	470,798	504,078
Total Resources Expended		543,412	529,190	1,072,602	226,455	470,798	697,253
Net incoming/outgoing resources before transfers		185,460	67,279	252,739	439,945	69,831	509,776
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		185,460	67,279	252,739	439,945	69,831	509,776
Reconciliation of funds							
Balances brought forward at 1 January 2021	18	1,408,641	1,795,507	3,204,148	968,696	1,725,676	2,694,372
Balances carried forward at 31 December 2021		1,594,101	1,862,786	3,456,887	1,408,641	1,795,507	3,204,148

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 7th July 2022 and signed on its behalf by:


Orla McMahon

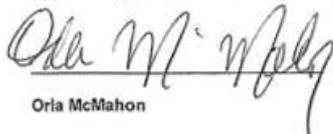

Gerard Keating

ARC Cancer Support Centres BALANCE SHEET

as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	12	<u>1,923,710</u>	<u>1,898,106</u>
Current Assets			
Debtors	13	41,792	29,563
Cash at bank and in hand		<u>1,681,143</u>	<u>1,406,534</u>
		<u>1,722,935</u>	<u>1,436,097</u>
Creditors: Amounts falling due within one year	14	<u>(189,758)</u>	<u>(130,055)</u>
Net Current Assets		<u>1,533,177</u>	<u>1,306,042</u>
Total Assets less Current Liabilities		<u>3,456,887</u>	<u>3,204,148</u>
Funds			
Restricted funds		1,862,786	1,795,507
General fund (unrestricted)		<u>1,594,101</u>	<u>1,408,641</u>
Total funds	18	<u>3,456,887</u>	<u>3,204,148</u>

Approved by the Board of Directors on 7th July 2022 and signed on its behalf by:


Orla McMahon


Gerard Keating

ARC Cancer Support Centres
CASH FLOW STATEMENT
for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Net cash inflow from operating activities	25	363,001	625,423
Capital expenditure	25	(88,392)	(74,945)
Movement in cash in the financial year		<u>274,609</u>	<u>550,478</u>
Reconciliation of net cash flow to movement in net funds (Note)			
Movement in cash in the financial year		274,609	550,478
Net funds at 1 January 2021		1,406,534	856,056
Net funds at 31 December 2021		<u>1,681,143</u>	<u>1,406,534</u>

ARC Cancer Support Centres

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

ARC Cancer Support Centres is a company limited by guarantee incorporated in the Republic of Ireland. The financial statements are presented in Euros, which is also the functional currency of the company. The registered office is shown in the Directors and Other Information page. The main activity of the company is the provision of drop in centres, support, counselling, information and complementary therapies to people who are affected by cancer, as well as their families and carers, to support them on their journey.

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are set out below.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland.

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Unrestricted funds

Unrestricted funds are general funds that are available for use in the furtherance of any of the objectives of the charity.

ARC Cancer Support Centres

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

continued

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt.

Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Donations and legacies

Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Expenditure on raising funds

Cost of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings	-	2% Straight line
Computer Equipment	-	25% Straight line
Fixtures, fittings and equipment	-	10% Straight line

ARC Cancer Support Centres
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The company is exempt from corporation tax due to its charitable status.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects that period. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial period are described below.

(a) Establishing useful lives of Property, Fixtures and Plant

The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual value. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

5. INCOME

5.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
Donations	53,974	-	53,974	72,066
Other Grants	15,000	36,016	51,016	62,439
Legacies	34,695	-	34,695	136,977
Corporate Donations	102,707	12,623	115,330	86,683
	<u>206,376</u>	<u>48,639</u>	<u>255,015</u>	<u>358,165</u>

5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
HSE Northern - Income Grant (Note 16)	-	185,531	185,531	185,533
Irish Cancer Society	-	180,000	180,000	72,030
HSE Northern- Other (Note 16)	-	8,550	8,550	-
HSE Northern- Capital Grants (Note 16)	-	173,749	173,749	65,325
Pobal Grant (Note 16)	-	-	-	164,450
	<u>-</u>	<u>547,830</u>	<u>547,830</u>	<u>487,338</u>

ARC Cancer Support Centres NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

continued

5.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2021	2020	
		€	€	€	€	
	Income from Fundraising Events/Appeals	520,311	-	520,311	358,332	
		<u>520,311</u>	<u>-</u>	<u>520,311</u>	<u>358,332</u>	
5.4	OTHER INCOME	Unrestricted Funds	Restricted Funds	2021	2020	
		€	€	€	€	
	Rent	-	-	-	735	
	VAT Refund	2,185	-	2,185	2,459	
		<u>2,185</u>	<u>-</u>	<u>2,185</u>	<u>3,194</u>	
6.	EXPENDITURE					
6.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2021	2020
		€	€	€	€	€
	Costs of Generating Funds	28,329	-	222,362	250,691	193,175
		<u>28,329</u>	<u>-</u>	<u>222,362</u>	<u>250,691</u>	<u>193,175</u>
6.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2021	2020
		€	€	€	€	€
	Therapies	283,021	-	-	283,021	119,864
	Operation of Drop in Centres	73,217	42,287	383,192	498,696	355,211
	Governance Costs (Note 6.3)	-	-	40,194	40,194	29,003
		<u>356,238</u>	<u>42,287</u>	<u>423,386</u>	<u>821,911</u>	<u>504,078</u>
6.3	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2021	2020
		€	€	€	€	€
	Charitable activities - governance costs	-	-	40,194	40,194	29,003
		<u>-</u>	<u>-</u>	<u>40,194</u>	<u>40,194</u>	<u>29,003</u>
6.4	SUPPORT COSTS	Cost of Raising Funds	Charitable Activities	Governance Costs	2021	2020
		€	€	€	€	€
	Salaries,ER PRSI & ER Pension	220,193	300,781	29,393	550,367	347,198
	Support centre expenses	2,169	5,254	-	7,423	123,193
	Depreciation	-	62,788	-	62,788	54,617
	Audit Fees	-	-	4,305	4,305	4,356
	Legal & professional	-	-	1,289	1,289	-
	Subscriptions	-	-	5,207	5,207	3,132
	Payroll Costs	-	1,476	-	1,476	1,476
	Staff Costs	-	4,263	-	4,263	-
	Accountancy Fees	-	8,630	-	8,630	-
		<u>222,362</u>	<u>383,192</u>	<u>40,194</u>	<u>645,748</u>	<u>533,972</u>

ARC Cancer Support Centres
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

continued

7. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2021 €	2020 €
Salaries, ER PRSI & ER Pension	Time	550,367	347,198
Support centre expenses	Pro Rate	7,423	123,193
Depreciation	Actual charge	62,788	54,617
Audit Fees	Governance	4,305	4,356
Legal & professional	Actual	1,289	-
Subscriptions	Governance	5,207	3,132
Payroll Costs	Actual	1,476	1,476
Staff Costs	Actual	4,263	-
Accountancy Fees	Actual	8,630	-
		<u>645,748</u>	<u>533,972</u>

8. NET INCOMING RESOURCES

	2021 €	2020 €
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	62,788	54,617
	<u>62,788</u>	<u>54,617</u>

9. INVESTMENT AND OTHER INCOME

	2021 €	2020 €
Rent receivable - other income	-	735
Sundry income	2,185	2,459
	<u>2,185</u>	<u>3,194</u>

10. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2021 Number	2020 Number
Fundraising, PR & Comms	6	6
Service providers	8	6
	<u>14</u>	<u>12</u>

The staff costs comprise:

	2021 €	2020 €
Wages and salaries	485,099	310,613
Social security costs	53,005	26,829
Pension costs	12,263	9,756
	<u>550,367</u>	<u>347,198</u>

11. EMPLOYEES AND REMUNERATION CONTD

There are no employees who received employee benefits of more than €60,000 for the reporting period.

ARC Cancer Support Centres NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

continued

12. TANGIBLE FIXED ASSETS

	Land and buildings	Computer Equipment	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost or Valuation				
At 1 January 2021	2,156,084	34,879	137,798	2,328,761
Additions	60,177	24,773	3,442	88,392
At 31 December 2021	<u>2,216,261</u>	<u>59,652</u>	<u>141,240</u>	<u>2,417,153</u>
Depreciation				
At 1 January 2021	376,213	21,202	33,240	430,655
Charge for the financial year	43,768	6,472	12,548	62,788
At 31 December 2021	<u>419,981</u>	<u>27,674</u>	<u>45,788</u>	<u>493,443</u>
Net book value				
At 31 December 2021	<u>1,796,280</u>	<u>31,978</u>	<u>95,452</u>	<u>1,923,710</u>
At 31 December 2020	<u>1,779,871</u>	<u>13,677</u>	<u>104,558</u>	<u>1,898,106</u>

The Charities SORP (FRS102) does not require a charity to revalue its assets unless it chooses to do so. The directors have chosen not to revalue the fixed assets.

The purchase of the premises at South Circular Road was largely funded by the HSE on the condition that it is used as a cancer support centre.

There is an overdraft facility in place which is secured on an All Sums Mortgage over 65 Eccles Street, Dublin 7.

12.1 TANGIBLE FIXED ASSETS PRIOR FINANCIAL YEAR

	Land and buildings	Computer Equipment	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost or Valuation				
At 1 January 2020	2,156,084	25,474	72,258	2,253,816
Additions	-	9,405	65,540	74,945
At 31 December 2020	<u>2,156,084</u>	<u>34,879</u>	<u>137,798</u>	<u>2,328,761</u>
Depreciation				
At 1 January 2020	333,092	16,593	26,353	376,038
Charge for the financial year	43,121	4,609	6,887	54,617
At 31 December 2020	<u>376,213</u>	<u>21,202</u>	<u>33,240</u>	<u>430,655</u>
Net book value				
At 31 December 2020	<u>1,779,871</u>	<u>13,677</u>	<u>104,558</u>	<u>1,898,106</u>
At 31 December 2019	<u>1,822,992</u>	<u>8,881</u>	<u>45,905</u>	<u>1,877,778</u>

13. DEBTORS

	2021 €	2020 €
Trade debtors	360	360
Prepayments and accrued income	41,432	29,203
	<u>41,792</u>	<u>29,563</u>

ARC Cancer Support Centres
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2021

14. CREDITORS	2021	2020
Amounts falling due within one year	€	€
Trade creditors	47,675	26,719
Taxation and social security costs (Note 15)	13,305	10,569
Other creditors	3,137	1,572
Accruals	73,657	91,195
Deferred Income	51,984	-
	<u>189,758</u>	<u>130,055</u>

Included in accruals is an amount of €65,729 in relation to the Employment Wage Subsidy Scheme due back to Revenue.

Upon review of the criteria the directors believe that the company was not eligible for the subsidy received in several of the months in the previous financial year.

15. TAXATION AND SOCIAL SECURITY	2021	2020
	€	€
Creditors: PAYE / PRSI	<u>13,305</u>	<u>10,569</u>

16. State Funding

Agency	Pobal
Grant Programme	COVID-19 Stability Scheme
Purpose of the Grant	The purpose of the grant is to support eligible organisations with the delivery of critical supports and services.
Term of the Grant	Eligible expenditure from 1 January 2020 to 30 June 2021
Restrictions on Grant	To be spent on non-pay costs only
Total Grant	€164,450
Received in the financial year	€NIL
Fund not spent at financial year end	€NIL
Fund received in previous year spent in Financial year	€47,727
Agency	HSE Northern
Grant Programme	Grant Aid under Section 39 Health Act 2004
Purpose of Grant	To operate the ARC premises at 65 Eccles Street, Dublin 7.
Term of Grant	Eligible expenditure from 1 January 2021 to 31 December 2021
Total Grant	€185,531
Received in the financial year	€185,531
Fund not spent at financial year end	€NIL

ARC Cancer Support Centres
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2021

Agency	HSE Northern
Grant Programme	National Lottery Grant Scheme 2021
Purpose of Grant	Improve client and staff wellbeing at ARC Cancer Support Centre at 65 Eccles Street
Total Grant	€8,550
Received in the financial year	€8,550
Fund not spent at financial year end	€NIL

Agency	HSE Northern
Grant Programme	HSE Funding from Surplus Accruals
Purpose of Grant	Minor capital expenditure on 65 Eccles Street, Dublin 7
Term of Grant	Eligible Expenditure to 31 December 2021
Total Grant	€28,749
Received in the financial year	€28,749
Fund not spent at financial year end	€NIL

Agency	HSE Northern
Grant Programme	HSE Funding from Surplus Accruals
Purpose of Grant	Minor capital expenditure on 65 Eccles Street, Dublin 7
Term of Grant	Eligible expenditure 2021-2022
Total Grant	€145,000
Received in the financial year	€145,000
Fund not spent at financial year end	€129,206

17. RESERVES

	2021 €	2020 €
At 1 January 2021	3,204,148	2,694,372
Surplus for the financial year	252,739	509,776
At 31 December 2021	<u>3,456,887</u>	<u>3,204,148</u>

18. FUNDS

18.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2020	968,696	1,725,676	2,694,372
Movement during the financial year	439,945	69,831	509,776
At 31 December 2020	<u>1,408,641</u>	<u>1,795,507</u>	<u>3,204,148</u>
Movement during the financial year	185,460	67,279	252,739
At 31 December 2021	<u>1,594,101</u>	<u>1,862,786</u>	<u>3,456,887</u>

ARC Cancer Support Centres NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

continued

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
Restricted funds					
Restricted Funds	69,831	596,469	529,190	-	137,110
Pre Incorporation Reserves	1,725,676	-	-	-	1,725,676
	<u>1,795,507</u>	<u>596,469</u>	<u>529,190</u>	<u>-</u>	<u>1,862,786</u>
Unrestricted funds					
General Funds	1,408,641	728,872	543,412	-	1,594,101
Total funds	<u><u>3,204,148</u></u>	<u><u>1,325,341</u></u>	<u><u>1,072,602</u></u>	<u><u>-</u></u>	<u><u>3,456,887</u></u>

19. RESTRICTED FUNDS

Restricted grants received in 2021 amounting to €137,110 (2020:€69,831) have not been fully spent on designated projects. This expenditure will be incurred in 2022.

19.1 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	<u>1,725,676</u>	<u>189,092</u>	<u>(51,984)</u>	<u>1,862,784</u>
Unrestricted general funds	<u>198,034</u>	<u>1,533,843</u>	<u>(137,774)</u>	<u>1,594,103</u>
	<u><u>1,923,710</u></u>	<u><u>1,722,935</u></u>	<u><u>(189,758)</u></u>	<u><u>3,456,887</u></u>

20. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

21. CONTINGENT LIABILITIES

There is a contingent liability to repay capital grants of €1,560,000 (2020: €1,872,000) should the premises which were the subject of the grant cease to be used for the provision of cancer support services before 2027.

22. OPERATING LEASE COMMITMENTS

The total of future minimum lease payments under non-cancellable operating leases for the each of the following periods are:

	2021 €	2020 €
less than one year	4,231	4,231
one to five years	11,636	15,867
	<u><u>15,867</u></u>	<u><u>20,098</u></u>

ARC Cancer Support Centres
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2021

23. DIRECTORS' REMUNERATION

Board member service is voluntary.
 No remuneration or other benefits have been paid or are payable to any directors directly or indirectly from funds of the charity.

24. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year-end.

25. CASH FLOW STATEMENT

25.1 RECONCILIATION OF OPERATING NET MOVEMENT IN FUNDS TO NET CASH INFLOW FROM OPERATING ACTIVITIES	2021	2020
	€	€
Net movement in funds	252,739	509,776
Depreciation	62,788	54,617
Movement in debtors	(12,229)	(5,184)
Movement in creditors	59,703	66,214
Net cash inflow from operating activities	<u>363,001</u>	<u>625,423</u>
25.2 CASH FLOW STATEMENT	2021	2020
	€	€
CAPITAL EXPENDITURE		
Payments to acquire tangible assets	<u>(88,392)</u>	<u>(74,945)</u>

26. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 07/07/21.

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Additional Information

Directors

Dr Vincent Joseph Carroll
(Chairman resigned 1 September 2021)

Barbara Cosgrave

Orla McMahon

(Appointed Chairperson 29 September 2021)

Patrick Cafferky

Ian Martin

Simon O'Flaherty

Gerard Keating

Dermot Ryan

Dr Damian Jennings

Dr Karen Kadoo

(appointed 15 December 2021)

Company Secretary

Ian Martin

Charity Number

CHY10857

Charities Regulatory Authority Number

20028428

Company Number

505230

Registered Office & Principle Address

65 Eccles St

Dublin 7

Ireland

Auditors

Somers Murphy & Earl Limited
Chartered Accountants and Registered Auditors
46 Upper Mount Street, Dublin 2

Bankers

AIB Bank plc
52 Upper Baggot Street, Dublin 4

Solicitors

McKeever Rowan
5 Harbourmaster Place
IFSC
Dublin 1

